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February 16, 2007

Christina Wise  
Stark County Auditor's Office  
110 Central Plaza, South, Suite 220  
Canton, Ohio 44702-1410

**Re: Parcel Numbering System**  
**Our File No. M101.00313**

Dear Ms. Wise:

I have before me your memo concerning the authority of the county auditor and county treasurer to establish by agreement a parcel numbering system. You desire to know if other county officers have any input into that process.

The authority of the auditor and treasurer to establish a parcel numbering system is, as you point out, derived from R.C. § 319.28 which states, in part:

... [T]he county auditor shall compile and make up a general tax list of real and public utility property in the county, either in tabular form and alphabetical order, or, with the consent of the county treasurer, by listing all parcels in a permanent parcel number sequence to which a separate alphabetical index is keyed, ...

Once a permanent parcel numbering system has been established in any county as provided by the preceding paragraph, such system shall remain in effect until otherwise agreed upon by the county auditor and county treasurer.

This provision vests in the auditor and treasurer the authority to create a parcel numbering system to which an alphabetical index is keyed. I find no authority in the Revised Code which confers that authority on any other county officials.

Very truly yours,

David M. Bridenstine  
Assistant Prosecuting Attorney

DMB:dmb